IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

**INCOME TAX REFERENCE NO. 2 OF 1997**

| Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders. | Court's or Judge's orders |
|---|---|

CORAM : J. P. DEVADHAR AND
B.P. DHARMADHIKARI, JJ.
JUNE 19, 2007.

Heard Shri Parchure, learned counsel for the petitioner and Shri Dewani, learned counsel for the respondent.

At the instance of the revenue, the Income-tax Appellate Tribunal has referred the following questions of law for the opinion of this Court :

"1. Whether on the facts and in the circumstances of the case, the Tribunal was justified in law in upholding the order of the CIT(A) in deleting the additions made by the Assessing Officer being the amount of Provident Fund amounting to Rs.1,09,961/- paid after "Due Date" but during the grace period ?

2. Whether on the facts and in the circumstances of the case, the Tribunal was justified in law in upholding the order of the

CIT(A) in deleting the additions made by the Assessing Officer being the amount of Provident Fund amounting to Rs.90,599/- paid after “Due Date” but during the grace period ?

The Assessment Years involved herein are A.Y. 1992-93 and 1993-94.

The counsel on both sides agree that the aforesaid questions are answered by this Court against the revenue in C.I.T. vs. Maharashtra State Seeds Corporation (I.T.A. No.14 of 2000 decided on 25.1.2000).

In this view of the matter, the questions referred to us are answered in the affirmative i.e. in favour of the assessee and against the revenue.

The reference is disposed of accordingly. No order as to costs.

**JUDGE** **JUDGE**

*GS.